



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2003 Wisconsin Act 119 [2003 Assembly Bill 477]	Tax Deduction for Living Organ Donors
2003 Acts: www.legis.state.wi.us/2003/data/acts/	Act Memos: www.legis.state.wi.us/lc/act_memo/act_memo.htm

2003 Wisconsin Act 119 creates a Wisconsin income tax deduction for living organ donors.

Under the Act, a person who, while living, donates one or more of his or her organs to another human being for organ transplantation may take a Wisconsin income tax deduction of up to \$10,000 from federal adjusted gross income for certain expenses. In addition, the Act allows the deduction for a person if his or her dependent (for federal income tax purposes) makes such an organ donation. The term "human organ" is defined as all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow.

The Act provides that a person may claim the deduction only once, and that it may be claimed only for the following unreimbursed expenses that are incurred by the person and that are related to the organ donation: (1) travel expenses; (2) lodging expenses; and (3) lost wages. The deduction may not be claimed by a part-year resident or a nonresident of Wisconsin.

Effective Date: The Act takes effect on February 14, 2004, and first applies to taxable years beginning on January 1, 2004.

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RNS:tlu

This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents.